

Steven S. Rand  
Tarique N. Collins  
ZEICHNER ELLMAN & KRAUSE LLP  
1211 Avenue of the Americas  
New York, New York 10036  
(212) 223-0400  
Attorneys for Defendant  
*Berkadia Commercial Mortgage, LLC*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

GRAND MANOR HEALTH RELATED  
FACILITY, INC.,

Plaintiffs,  
- against -

JOHN KOSKINEN, in his official capacity as  
Commissioner of the Internal Revenue Service;  
INTERNAL REVENUE SERVICE; JULIAN  
CASTRO, in his official capacity as Secretary of the  
United States Department of Housing and Urban  
Development; THE UNITED STATES  
DEPARTMENT OF HOUSING AND URBAN  
DEVELOPMENT; BERKADIA COMMERCIAL  
MORTGAGE LLC; HAMILTON EQUITIES  
COMPANY; HAMILTON EQUITIES, INC.;  
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Case No.: 14-cv-10130 (KBF)

Defendants.

**DEFENDANT BERKADIA COMMERCIAL MORTGAGE, LLC's DISCLOSURE  
STATEMENT FILED PURSUANT TO FED. R. CIV. P. 7.1.**

Pursuant to Federal Rule of Civil Procedure 7.1, and to enable District  
Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal,  
the undersigned counsel for Berkadia Commercial Mortgage LLC ("Berkadia"), a private  
non-governmental party, certifies that Berkadia is a privately owned corporation that is a  
special, master, and primary servicer that provides management and resolution services for

performing and nonperforming commercial mortgage loans and commercial real estate assets. Berkadia further certifies that it is an indirect subsidiary of both Leucadia National Corporation, a New York corporation, and Berkshire Hathaway, Incorporated, a Delaware corporation.

Dated: New York, New York  
January 28, 2015

ZEICHNER ELLMAN & KRAUSE LLP

By:

Steven S. Rand  
Tarique N. Collins  
Attorneys for Berkadia Commercial  
Mortgage LLC  
1211 Avenue of the Americas  
New York, NY 10036  
(212) 223-0400